Tax Professional: Power of Attorney (POA) Declaration - Submit Form 3520 (PIT or BE)

The POA declaration is a legal document that allows your client to authorize a specific individual(s) to receive confidential information and represent them in all matters before the Franchise Tax Board (FTB).

The preferred method to submit a POA declaration is through MyFTB. If you need specific information on how to complete the POA declaration, refer to the Instructions for Form FTB 3520 (PIT or BE).

This POA declaration will expire **six years** from the date this POA declaration is signed unless it is revoked sooner.

For information about other POA declaration related actions, refer to:

- Power of Attorney (POA) Declaration - Check POA Status.
- Power of Attorney (POA) Declaration - Maintain Associates List.
- Power of Attorney (POA) Declaration - Revoke POA Declaration.
- Power of Attorney (POA) Declaration - Add or Edit Representative's Email Address.

To submit a POA Declaration:

- Log in to your MyFTB Tax Professional account.
    - Once you're logged into MyFTB, if you need help with the page you're on, select the question mark icon "?" in the upper right corner of that page.
- Go to your **Client List** page.
    - From your **Tax Professional Overview** page select:
        - **Client List** from your **Main Navigation Menu**, or
        - The **View Client List** link in your **Quick Links** section.
- Follow the steps below.

Steps

Step 1: File a Power of Attorney Declaration

- Select the **File a Power of Attorney** button on your **Client List** page.

Step 2: Choose Type of Taxpayer

- Select the applicable radio button for the taxpayer type on the **Select Taxpayer Type** page.

  Note: If you select Fiduciary (Estate or Trust) or 540NR Group Nonresident Return, you are required to attach the signed POA declaration. **Do not** select Individual if the taxpayer is deceased. Select Fiduciary (Estate or Trust) instead.

- Select the **Next** button.

Step 3: Confirm to File the POA Declaration

- Read the information in the **Important Tips for Filing a POA Declaration** pop-up window.
- Select the **Yes** button to confirm you want to file the POA declaration.

Step 4: Provide Taxpayer Information

The **Taxpayer Information** page allows you to provide contact information and the ID number of your client for this POA declaration. **Do not** enter your contact information.

- Enter the taxpayer's information.
  - **Individual -** Enter the individual's name, **Social Security number (SSN)** or **Individual Taxpayer Identification Number (ITIN)** and the address. The phone number is optional.
  - **Business Entity** - Enter the legal or trade name of the business entity and at least 1 identification number is required. If your client has a California identification number and a federal employer identification number (FEIN), FTB recommends that you enter both numbers.
  - **Fiduciary (Estate or Trust)** – Enter the name of the estate or trust. You must provide the FEIN of the estate or trust. Exception for grantor trusts: If the IRS did not provide a FEIN for the trust, enter the taxpayer's SSN in the FEIN field. You may also provide the SSN or ITIN of the deceased individual**.**
  - **540NR Group Nonresident Return** – Enter the name and the FEIN for the business entity.

  Note: Fields with a red asterisk (*) next to them are required fields and must be filled in to continue.

- Select the **Save** button.
  - If the **Confirm Address** pop-up window displays, review the information you entered and select the **Yes** button to confirm the address and proceed.

Step 5: Review Taxpayer Information

- Review the **Taxpayer Information** you entered.
- Select the **Edit** button to update any incorrect information, if applicable.
  - Update incorrect information and select the **Save** button.
- Select the **Next** button on the **Taxpayer Information** page.

Step 6: Provide Representative(s) Information

The **Representative Information** page displays the preferred information you provided on your contact information page. You can edit your information, add a new representative(s) to this POA declaration, or select one from your **Associates List**.

Do not add representatives that are not listed on the POA declaration.

- Select the:
  - **Edit** link in the **Action** column to change your contact information.
    - Continue to Step 7.

    Note: You must provide your email address to receive notification when there are documents in your client's account that you can view.
  - **Add New Representative** button to enter a new representative's information.
    - Skip to Step 8.
  - **Select From Associates List** button to choose a representative from your **Associates List**.
    - Skip to Step 9.
- If there are no changes to your contact information or additional representatives:
  - Select the **Next** button.
    - Skip to Step 10.

Step 7: Edit Your Contact Information

The **Enter Representative Information** page allows you to select contact information you previously provided or enter your new contact information for this POA declaration.

Note: If you need to modify your ID number displayed in the **Representative ID Numbers** section, you **must** select the **Cancel** button and exit this POA declaration, update your contact information, and then restart the POA declaration.

- To choose contact information you already provided, check the box in the **Select** column next to the information you want to use.

- To provide new contact information, select the **Add New (Name**, **Address**, **Phone**, **Fax**, or **Email Address)** link and enter your new information.

  Note: Fields with a red asterisk (*) next to them are required fields and must be filled in to continue. You must provide your email address to receive notification when there are documents in your client's account that you can view.

- Select the **Update** button.
  - To add a new representative or select one from your **Associates List**, refer to Step 6.

  Note: Changes and additions made on this page are used for this POA declaration only. They **do not** update your contact information.

- If there are no additional changes, select the **Next** button on the **Representative Information** page.
  - Skip to Step 10.

Step 8: Add New Representative

The **Enter Representative Information** page allows you to enter the name, contact information, and ID number(s) for a new representative and choose to save this representative to your **Associates List** to use on future POA declarations.

- Enter the new representative's contact information.

  Note: Fields with a red asterisk (*) next to them are required fields and must be filled in to continue. You must provide the email addresses of any additional representatives listed to receive notification when there are documents in the client's account that they can view.

- Check the box next to **Save this representative to my Associates List** to save this representative to your **Associates List**.
- Select the **Add** button.
  - In the **Action** column of the **Representative Information** page, select the:
    - **Edit** link if you need to update incorrect information.
    - **Remove** link to remove the representative from this POA declaration.
  - To add another new representative or select one from your **Associates List**, refer to Step 6.

  Note: If there are multiple representatives on this POA declaration, you must select a primary representative. We will contact the primary representative first. By default you will be selected as the primary representative.

    - Check the box in the **Primary** column on the **Representative Information** page, next to the representative you want to select, if applicable.
- If there are no additional changes, select the **Next** button on the **Representative Information** page.
    - Skip to Step 10.

Step 9: Select Representative From Associates List

The **Select from Associates List** page allows you to add all your associates or individually select the associates you wish to add to this POA declaration.

- To add all your associates, check the box next to **Selecting this box will select all records listed in the table below**.
- To individually select the associates you wish to add, check the box next to the associate(s) you wish to add.
- Select the **Add** button.
    - In the **Action** column of the **Representative Information** page, select the:
        - **Edit** link if you need to update incorrect information.

          Note: Changes to representative information here are used for this POA declaration only. They **do not** update your **Associates List**. To use this information on future POA declarations, update the representative information on your **Associates List**.
        - **Remove** link to remove the representative from this POA declaration.
    - To add another new representative or select one from your **Associates List**, refer to Step 6.

  Note: If there are multiple representatives on this POA declaration, you must select a primary representative. We will contact the primary representative first. By default you will be selected as the primary representative.
    - Check the box in the **Primary** column on the **Representative Information** page, next to the representative you want to select, if applicable.
- If there are no additional changes, select the **Next** button on the **Representative Information** page.
    - Continue to Step 10.

Step 10: Select Time Period the POA Declaration Covers

- Select the radio button in the **Authorization for All Years or Specific Years Your POA Declaration Covers** section to authorize for either all years or specific years/income periods:
  - **All Years** - Includes prior, current, and future years up to the expiration date of the POA declaration.
  - **Specific Years** – Designate specific years or income periods.

    Note: You must enter specific years or income periods on the next page.
  - Continue to Step 11.

Step 11: Select Additional Authorizations Granted on POA Declaration

To view descriptions of the additional authorizations the taxpayer can grant the representative(s) on this POA declaration, select the question mark icon "?" in the upper right corner of this page.

- Check the box next to the applicable authorizations.

  Note: You may leave this section blank, it is not required.
  - Continue to Step 12.

Step 12: Request or Retain Online Account Access

The **Online Account Access** section allows you to retain or request your level of online account access (Full or Limited) on this POA declaration. Representatives who have a tax professional MyFTB account can access their individual and business entity client's account information online for the years designated on this POA declaration.

Your request will affect the level of online account access you will have to your client's information for this POA and all TIA or POA relationships you have with this taxpayer. It will also affect the level of online account access for all other representatives listed on this POA declaration.

You will automatically have limited online account access when we approve the POA declaration. To learn more, select the online account access levels link.

- Select the **Full** radio button to **retain or request** full online account access.
- Select the **Limited** radio button to **request** limited online account access or **change** your level of online account access from full to limited online account access.

Be Advised: This online account access level will apply to this POA and all POA and TIA relationships you have with this client as well as all relationships other representatives listed on this declaration have with this client. To learn more, select the question mark icon "?" in the upper right corner of this page and refer to the **Online Account Access** section.

- Select the **Next** button.

Step 13: Enter Specific Years or Income Periods

The **Enter Specific Years** page allows you to list the specific years or income periods this POA declaration covers. You may select current, past, or future years that end no later than five years after the POA declaration is signed.

- For Individual and Fiduciary (Estate or Trust) POA Declarations:
  - To enter a single year, **only** enter the **Beginning Year**.
  - To enter multiple years that are not sequential, enter the first year or range of years.

    Note: You will be able to add additional years on the next page.
- For Business Entity and 540NR Group Nonresident Return POA Declarations:
  - To enter a single income period, enter both the **Beginning** and **Ending Date** of the income period. The income period does not need to be a calendar year.
  - To enter multiple years that are not sequential, enter the first income period or range of income periods.

    Note: You will be able to add additional income periods on the next page.

  Note: Fields with a red asterisk (*) next to them are required fields and must be filled in to continue.
- Select the **Add** button.

Step 14: Review Specific Years or Income Periods

- Review the specific tax years or income periods you entered.
- Select the **Add** button to include additional years or income periods, if applicable.
- Select the **Next** button.

Step 15: Review and Select Authorization

- Review the information on the **POA Summary** page.
- Select the **Edit** (**Taxpayer**, **Representative**, or **Authorizations**) **Information** link in the applicable section, if you need to edit the information.
- In the **Authorization of POA** section, select the radio button for the **Taxpayer Authorization** option you want to choose.
  - **I am attaching the taxpayer's authorization** – you must attach a signed POA declaration that exactly matches the details you entered online.

        - [Continue to Step 16](#).
    - **I am not attaching the taxpayer's authorization** – you cannot attach any documents with the POA declaration.
        - Select the **Submit** button.
            - [Skip to Step 17](#).

    Note: Once FTB reviews the POA declaration, your client must log in to their MyFTB account and approve the POA declaration for it to be considered active. It will have a pending status of "Pending Taxpayer Approval" on your **Client List**.

Step 16: Attach Taxpayer's Authorization

- Enter the **Printed Name** and **Date Signed** from Part 5 of the signed POA declaration.
- Read the reasons **FTB will reject this POA declaration** to avoid any delays with it being processed.
- Select the **Add Attachments** button in the **Attachments** section.

  Note: To provide your client's authorization, you **must** attach a signed copy of the POA declaration that exactly matches the details you entered online. **Do not** include information about another taxpayer or documents that do not pertain to this POA declaration, such as correspondence or copies of tax returns or notices.
- Select the **Upload** button, in the **Attachments** section.
    - You can attach up to 10 documents, not to exceed 10 MB. Valid file extensions are pdf and xlsx. File names must be 30 characters or less and do not include special characters.
- In the **Choose File to Upload** window, browse and select your file(s) to upload.
- Select the **Open** button.

Note: **Do not** attach a copy of any prior POA declaration(s) to remain in effect. FTB no longer automatically revokes previously accepted POA declarations with overlapping tax years or income periods upon filing a new POA declaration.

- The uploaded attachments file name displays in the **Attachment** column.
    - Select the **Remove** link in the **Action** column to delete any documents you do not want to attach.
    - Select the **Add Attachments** button to upload another attachment.
- Select the **Submit** button.

Note: The POA declaration will have a status of "Pending" on your **Client List**.

Step 17: Confirmation of POA Submission

- Read the message in the Confirmation of POA Submission section.

  Note: Take note of the **POA Declaration number** provided in the confirmation.

- Select the **Return Home** button to navigate back to your **Tax Professional Overview** page.

Note: We will notify you and your client when we approve or reject the POA declaration. Inform your client to expect this notification. If you requested full online account access, we will notify your client to authorize or deny your request.